



# المجلة التاريخية المصرية

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المجلد رقم

لسنة ٢٠١٢-٢٠١٣

الجمعية المصرية  
للدراستات التاريخية

# **The Tribute System in Egypt during the 1<sup>st</sup> A.H. /7<sup>th</sup> A.D. Century in light of the Greek and Arabic Papyri<sup>1</sup>**

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After the Arab conquest of Egypt and the signing of the first Babylon treaty in 20/641, the Arabs levied the tribute (*jizya*) on the Egyptians<sup>2</sup>. Fortunately, there are many valuable documents about this system and its features in Egypt. The most important collection of these documents are Aphrodito papyri which brought to light dozens of letters and documents related to Basileios (Βασιλείως) the pagarch (πάγαρχος)<sup>3</sup> of Aphrodito Ἀφροδιτώ (present day - Kōm Ishqāw in the Upper Egypt) pagarchy (χωρία) under the governorship of the governor (σύμβουλος)<sup>4</sup> Qurra b. Sharīk (Κορρά υἱὸς Σζερίχ) (90-96 A.H./709-715 A.D.)<sup>5</sup>.

As for this group, there are many papyri that relate to the system of the tribute in Egypt during the reign of Qurra. Many of these papyri are mutual correspondence specifying the value of the tribute imposed on the population of Aphrodito.

The main purpose of this paper is to study the tribute system in Egypt during the 1<sup>st</sup> A.H. /7<sup>th</sup> A.D. century depending on the information mentioned in these papyri. Also, it compares the content of these papyri to what was cited in the other papyri and the historical sources to understand the nature of this system during that period.

## *Tribute Imposition and its Amount*

After the Arab conquest of Egypt, a total sum was imposed on the basis that the people of Egypt were not fully converted to Islam<sup>6</sup>. According to the text of "the Security Book" that 'Amr b. El 'Āṣ granted to the Copts, the tribute value was estimated by fifty million *dīnārs* if the flood took place<sup>7</sup>. This sum was for the tribute, because it referred to the tribute and *Kharāj* (land tax). This use of the term tribute mentioned in the text, made Butler<sup>8</sup> doubt its value because it was so huge. However he based his doubt on his assumption that this treaty was related to the area surrounding the Babylon fortress and not all Egypt. Probably, this sum indicates that the treaty was for the whole of Egypt and not for one district as Butler presumed.

The caliph 'Uthmān (r.23-35 A.H./643-655 A.H.) had tried to divide Egypt's administration, appointing 'Amr for the military affairs and 'Abd Allāh b. Sa'd over the *kharāj*. But 'Amr refused saying: "I am thus like the one who holds the horns of the cow while another milks it". 'Uthmān then removed 'Amr b. El 'Āṣ as governor of Egypt, presumably, to prevent him from ruling over it as a personal fiefdom appointing 'Abd Allāh b. Sa'd sole governor<sup>9</sup>.

Before that ‘Amr had defined the tribute value separately as he decided that each adult Copte should pay two *dīnār* whether he was rich or poor with the exception of children, women and the elderly as they would be exempted<sup>10</sup>. After carrying out census, it became clear that the people who should pay the tribute reached six (eight) million people of taxable age,<sup>11</sup> which meant that they had to pay twelve million *dīnārs* yearly<sup>12</sup>.

Although the previous treaty suggests that all the copts were equal in paying the tribute, that matter wasn't actually applied. According to the papyri, the tribute value would suit the wealth of each person<sup>13</sup>, as in one of Aphrodito papyri which contains a message from Qurra b. Sharīk to Basileios. He orders a list of the various places to know the number of men in each place, the tribute they have to pay, the lands which each man owned along with the work he did<sup>14</sup>.

This papyrus proves that if each person was paying an equal tribute, Egypt's governor wouldn't have asked for a list of what each person owned, his job and the tribute imposed on him. The governor would have found it sufficient to know the number of the men of that district to know the tribute imposed on them<sup>15</sup>.

As a matter of fact the tribute system as a tax was not an invention of the Arabs. This was an old tax found since the time when the Roman invaded it as they imposed a Capitation-tax on the Copts that was collected from all the Egyptians with the exception of the high classes like Alexandria inhabitants and the Roman citizens in Egypt. It was paid by everybody between the age of fourteen and sixty years old<sup>16</sup>. In the letter which he sent to caliph ‘Umar I (r.13-23 A.H. /634-644 A.D.), ‘Amr b. El ‘Āṣ mentioned that he found Forty thousand Jews paying the tribute<sup>17</sup>.

The tribute sums that were collected decreased greatly till it reached half of the whole sum that was collected with the end of the first century of Hidjra as a result of the fact that many Egyptians converted to Islam, to the extent that one of Egypt's governors in the reign of the Umayyad Caliph ‘Umar II (r.99-102/717-720) thought of not exempting those who convert to Islam from the tribute, but ‘Umar II refused that suggestion<sup>18</sup>.

### *The Tribute - Collection*

In order to understand how the tribute was collected by the Arabs, we should know their administration system of Egypt. At the head of the province of Egypt stood the governor, dispatched by the caliph from Damascus, who had direct control of the entire governmental system. At certain times one or more of his administrative functions

might be delegated to select subordinates appointed by him – the financial administration to a financial director and policing and internal security to a chief of the police.

Egypt was divided into five eparchies, each headed by a *doux*. Then there were the *pagarchs*, heads of the sixty or so *pagarchies* of Egypt, who typically communicated with the governor via the *dux*, but were completely subordinate to these higher officials<sup>19</sup>.

The *pagarch's* function was to forward the tax-demand notes from the governor or *doux* to the communities in his *pagarchy*. In his administration the tax payments of each *chorion* (χωρίον) were recorded on lists which were also forwarded to the capital<sup>20</sup>. In a letter to the pagarch Basileios, Qurra b. Sharīk asked him to inform the other officials who will come with him to Fustāt to bring with them the accounts of their place because he would need it<sup>21</sup>.

The *pagarchs* merely transferred tax-collecting orders to the villages and other communities under their responsibility, and executed demands to look into complaints brought before the governor<sup>22</sup>.

The *pagarch* wasn't the only one responsible for the tribute in his *pagarchy*, but there were other officials who participated in this, such as the paymaster (*ḡustāl*) and headman of the villages (*μείζον*). The paymaster is equivalent to the Byzantine (*αγγυδαλῖος*), who was the supervisor on the financial affairs for the pagarchy. The headman is equivalent to the Byzantine (*μείζοτερος*)<sup>23</sup>. In a letter to the *pagarch* Basileios, Qurra said<sup>24</sup>:

..... And I have transmitted instructions there about to the treasurer (*ḡustāl*) of the district and to the headmen of the villages; but if thou...

It seems that the paymaster had an important role in the tribute collection operation. In one papyrus dated 91/710, which is a letter sent from Qurra b. Sharīk to the *pagarch* of the Ahnās/Heracleopolite Ηρακλέους eparchy, Qurra asked him to help the paymaster in collecting the tribute<sup>25</sup>. Another papyrus dated 91/710 which was addressed directly to the paymaster of the Ahnās eparchy from Qurra b. Sharīk, ordered him to send the assessment tribute<sup>26</sup>.

From Qurra b. Sharīk to Petrus Girge, the paymaster. Verily, it has fallen upon thee of the] money which is (due) from the capital of Ehnās of that which has remained unto thee of the tax-quota that has fallen unto thee on behalf of the assessment [viz. six dīnārs of gold] money. And it has been written [in] [Dhu'l]-Qa[']da [o]f the [yea]r ninety o[ne].

The villages and other communities were collectively taxed and their demand-notes, were ordered or written out in the treasury in

Fustāt by the *doux*. They were sent to the pagarch who forwarded these documents to the village headmen and other notables responsible for the division and collection of taxes among individual taxpayers<sup>27</sup>.

Probably these tax-collectors originated from the same class of Christian estate-holders who had been responsible for the assigning and collection of taxes in pre-Islamic Egypt, who worked in the same areas where they continued to own land<sup>28</sup>. The pagarch Flavius 'Atāiya (Φλάβιος Ἀτίας) pagarch (and *dux* later) of the Fayyūm (in office 74-77/694-697) wrote in 74/694 a receipt for the village of Pantikos for a partial payment of money taxes via their village headman<sup>29</sup>.

In order to collect the tribute accurately, an accurate census was carried out on the basis of each person's settlement in his village and his residence place so that no one would escape paying the tribute. As we have seen above there was a census carried out after the conquest. However several scholars are in dispute over this matter. Morimoto<sup>30</sup> believed that a poll tax based on the number of taxpaying adult males could not have been in place at the time of the conquest – not before the caliphate of 'Umar II, when the fay' theory was articulated. Simonsen<sup>31</sup> agrees generally with this assessment, believing that this theory was not articulated until the 101/720, shortly after the reign of 'Umar II. Contrary to Morimoto, though, Simonsen does not examine Ibn 'Abd Al-Hakam's reports on census. On the other hand, the position of Dennett<sup>32</sup> on the census attributed to 'Amr b. Al 'Ās is unclear. On the one hand, he seems to deny it ('Amr himself, shortly after the conquest, took a census, not of the Egyptians, but of the Arabs). On the other, he accepts the weaker aspects of the census report, viz. the two-*dīnār* rate as a basis for the poll tax, arguing for this position against the interpretations of Becker and Grohmann.

Wadād al-Qāḍī<sup>33</sup> wonders, if the texts mentioned in the previous historical sources necessarily mean that a census physically took place shortly after the conquest? She thinks that they do not. Not only did the Muslims, due to the urgent needs of the conquest, lack the time to carry out a census before they taxed the Egyptians, but they could easily have received the information they wanted about Egypt's taxpaying population from the records of the Byzantine government, which they supplanted<sup>34</sup>. Interpreted this way, our text(s) would mean that the chiefs of the Copts brought to the Muslim military leaders the latest census returns or tax-lists they had from Byzantine times and swore to the veracity of the information in them simply because they were the official records. These lists helped the Muslims decide how much tax the Egyptians should pay, and that could be estimated at roughly two dinars per person.

There is a proof of this interpretation in the papyri and the other sources. There are some papyruses in the forms of requisitions and

receipts of goods and money, from several Egyptian districts very shortly after the conquest. In one of these papyruses we find a receipt for gold money (*solidi*) dated 21/642<sup>35</sup>, and in another papyrus dated 22/642 we find an order of payment of 3 *solidi* in fodder and wheat<sup>36</sup>.

In a Greek papyrus which dates back to the year 43/663, we find that a chief of a village μεϊζων called "Philotheos" with its scribe who was called "Ioustos" and its priest who was called "Apater" swore to carry out a census on the men of their village with no exception of anyone who exceeded the age of fourteen in this census. This papyrus seems to be a formal commitment by them to carry out the census that the Islamic authorities have asked them to do for estimating the tribute value on this village<sup>37</sup>.

I, Philotheos the *ape* (village headman, *protokometes*), son of the late Houri, the man from Tjinela, swear by God Almighty and the well-being of 'Amr not to have left out any man in our whole village from fourteen years (up) but to have accounted for him to your lordship. I, Ioustos, the *komogrammateus* (village scribe), swear by God Almighty and the well-being of 'Amr not to have left out any man in our whole village but to have accounted for him to your lordship.

I, Philotheos, together with Esaias, the *apes*, and together with Apater the priest, the men from the village of Tjinela, we write, swearing by the name of God and the well-being of 'Amr not to have left out any man in our village from fourteen years on; if you produce any we have left behind we will put them in our house. Sign of Philotheos the *protokometes*, he agrees. Sign of Esaias, he agrees. Apater, the humble priest, I agree.

There was another census conducted by Usāma b. Zaid (in office 96/715), Qurra's successor as governor in 96/715, which may have been imposed partly for the purpose of tightening up revenue collection in order to enlarge the Egyptian naval squadron: Severus<sup>38</sup> refers to Usāma b. Zaid "setting the boundaries of the rural districts" (*'alām jamī' al-kuwar*)<sup>39</sup>.

Beside the censuses, there was a *merismos*<sup>40</sup> that was prepared after the administrative districts received demand notes from the central government in Fustāt, and with consultation of the pagarchies' assessments contained in *katagraphons*<sup>41</sup>. Fortunately, Numerous *merismoi* have survived from Islamic Egypt and are generally in excellent condition. *P. Lond.* 1421, a *merismos* that was prepared on 86/705 for the taxes of the previous two years (84–85/703–704). It is organized as follows: first comes the taxpayer's name, and next to it the name of his landholding and its location This is followed by the amount of land and poll tax due from him, the maintenance tax, the total, and then the corn tax<sup>42</sup>.

The earlier *merismos* we have encountered tell us that the central administration in Egypt had a substantial written record about each of its taxpaying subjects: his name, pagarchy, village within the

pagarchy, landholding in the village, name of the landholding, and indirectly also the acreage and productivity of that land<sup>43</sup>. In fact, the information in P. Lond. 1421 permitted a modern taxation scholar, Simonsen, to make a rough estimate of the population of Aphrodito, putting it at 3,000 taxpayers<sup>44</sup>.

The governor made sure that the demands were written in Arabic and that a Greek translation was attached to it which was a logical matter as the Arabic language hadn't fully spread in that period. In one of the Aphrodito papyri dating to the year 91 A.H./709 A.D. which requested the tribute from one of the villages, we find the Arabic script followed by a Greek translation<sup>45</sup>.

*[Homestead of] the Holy [Pinoutios. Solidi] 37.* In the name of God, the Compassionate, the Merciful. This is a letter from Qurra bin Sharīk to the people of Subrā Agiye Bi[nūtī]yeh of the district of Ishqauh. Verily, it hath fallen upon you (as your part) of the gold-tax of the year eighty-eight, thirty- seven counted *dīnārs*; and Rāshid has written (it) in Safar of the year ninety-one.

The tribute was known to as *jizya* in the Arabic papyri and δηνυσία in Greek papyri<sup>46</sup>. It was paid by *dīnār* or its parts, because of treatments before the Arab conquest<sup>47</sup>. The *dīnārs* paid for tribute should complete the weight according to Treasury weight, and *dīnārs* deficient in weight were not accepted. In one the Aphrodito papyri, Qurra asked Basileios to send the tribute, but neither a *dīnār* nor one half (of a *dīnār*) nor a third (of a *dīnār*) except according to treasury weight. In a letter to Basileios, Qurra said:<sup>48</sup>

I do not want to learn that thou hast received (any payment) of the gold - tax after what thou hast to send of that part of the gold-[tax] that thou hadst already gathered in neither a *dīnār* nor one half (of a *dīnār*) nor a third (of a *dīnār*) except according to Treasu[ry] weight.

#### *Attitudes of the Non-Muslims towards the Tribute*

However the amount of the tribute was not huge and was paid in installment over three times during the year according to the Babylon treaty<sup>49</sup>. Delays in the paying the tribute took place for several reasons. The papyri contain some information about the villages delaying in payment the tribute for more than a year. In one Aphrodito papyri, Qurra asked the people of a certain village (Aros Maria village) for a tribute imposed on them that goes back to the year 88/ 707<sup>50</sup>.

*[Monastery of Saint] Mary. [Solidi 30 1/2].* [In] the name of God, the Compassionate, the Merciful. This is a letter from Qurra bin Šharīk to the people of Orōs Maria belonging to the eastern villages. Verily, it

has fallen upon you (as your part) of the gold-tax of the year eighty-eight, thirty counted *dīnārs* and a sixth ..... of a *dīnār*; and Rāshid has written (it) in *Safar* [of the year ninety-one].

There were also others who escaped from their villages, and escaped from the payment of tribute. Sawīrus mentioned that there were men who fled from place to place (*wa-kānū al-nās yahrabūna . . min makān ilā makān*) with their wives and children, but no place would harbor them because of the troubles and the exaction of taxes . . . Then Qurra appointed a man named ‘Abd al-‘Azīz of the city of Sakhā who collected these fugitives from every place (*alladhīna yahrabūna min kull mawḍi‘in*), and brought them back and punished them, and sent everyone to his own place (*ilā mawḍi‘ihi*)<sup>51</sup>.

The papyri confirm that each one who doesn't pay the tribute and escape to another district would be brought back to his district by the authorities. One of Aphrodito papyri reported that Qurra b. Šharīk had sent to Basileios telling him that he knew that a group of people had escaped from their homeland and hidden in his district and necessitated him to return them back to their land once again<sup>52</sup>.

[In the name of God, the Compassionate, the Merciful.] [From Qurra b. Šharīk] [t]o [Basil, administra]tor [of Ishqauh. I] praise God, besides whom there is no God. As to the rest: Hishām b. ‘Uma[r] has written to me mentioning fugitives of his in thy district. And I had already applied t[o] the administrators and had written to them (to tell them) not to give refuge to a fugitive. Therefore, when this my letter reaches thee give back to him what fugitives are his in they district, and I do not wish to hear again that thou sendest back his messengers, or that he write his complaints about thee to me. And peace be on him who follows the guidance. And Yazīd has written (it) in Jumada II of the year ninety-one.

Sometimes however the Arab authorities allowed the fugitives to stay in the new place if they paid the latter tribute. The papyri contain some information about this. In a letter dating 87/706, addressed to the pagarchs of the Thebaid eparchy from the head administrator of the eparchy, he orders them to draw up lists of fugitives and strangers, and to levy fines of 3 *solidi* from each of the latter and forward the fines to the treasury<sup>53</sup>.

In a letter to the *pagarch* Basileios, Qurra b. Sharīk writes that each fugitive's name, patronymic, original and current place of residence should be noted of both "those who are being sent back to their homes and in the case of those who are allowed to remain where they settled on condition of contributing (to the taxes)"<sup>54</sup>.

Records were specified of people's monuments and what made each person want to travel from one place to another in Egypt or want to get on board or get off board of a ship. They carried these records



with them. As for those who lost their records or destroyed them, they had to get other ones after paying a financial fine<sup>55</sup>.

No passports from the 7th century survive in the papyri, but there are two from the later Umayyad period, one fragmentary and the other intact. Their contents may well be representative of the earlier period. Both documents are written according to an identical formula, giving a physical description of the applicant and were valid for only a short period of time, from two to five months. The passports guarantee free transit to a different *pagarchy*, restricting the person to working only there<sup>56</sup>. In each instance, the purpose of travel was partly to find work for subsistence, but particularly to come up with the money required to pay the *jizya*<sup>57</sup>. The intact passport bears the date of 112/731 the relevant sections are<sup>58</sup>:

This is a document (*kitāb*) from ‘Abdallāh b. ‘Ubaydallāh, administrator of the *amīr* ‘Ubaydallāh b. al-Habhāb over Upper Ashmūn, for Constantine Papastolos (*Babustulus*), a young man, flat-nosed, on his cheek being a scar and on his neck two moles, having lank hair, one of the people of Basqanūn belonging to (the district of ) Upper Ashmūn. I have permitted him to work at Lower Ashmūn in order to pay his poll tax (*li-wafī jizyatihi*) and to obtain his subsistence, and I have appointed for him two months from the lunation of Dhū ‘l-Hijja to the end of Muharram of the year 116 A.H, and whoever of the treasury officials of the *amīr* or others meets him, let him not treat him in this period otherwise than well. And security upon him who follows the guidance, and Tulayq wrote it just <at the time> of the new moon of Dhū ‘l-Hijja of the year 112 A.H<sup>59</sup>.

### *The Clergymen and the Tribute*

According to the Babylon treaty, the clergymen were exempted from paying the tribute. But later, the tribute was imposed on them, because many Copts fled to the monasteries and churches in order to escape from paying the tribute. We know that a census of monks was taken<sup>60</sup>. In 74/693–94 the Umayyad governor ‘Abd al-‘Aziz b. Marwān (in office 65–86/685–705) ordered for a census of the monks, that monks were counted, and a tribute of one *dīnār* was imposed on each monk, which was the first time the tribute was taken from monks<sup>61</sup>.

Usāma b. Zaid in 96/715 commanded that no one should lodge a stranger in the churches and ordered the monks not to make monks of those who came to them. Then he mutilated the monks, and branded each one of them on the left hand, with a branding iron in the form of a rings, that he might be known [as a monk], adding the name of his church and his monastery, without a cross, and with the date according to the era of Islam<sup>62</sup>.

According to the Aphrodito papyri, the tribute was imposed on the churches and monasteries. Monasteries formed separate units which were treated like the Villages<sup>63</sup>. *P.Lond.* 1363 confirms this, because in it Qurra asks Basilius to send to the treasury unidentified taxes of the churches in his district, then instructs him to draw up a register of the quota collected from each church in a list arranged by person. He said<sup>64</sup>:

βρεακ [ Φαξ. ] α?λ...τ[ Φαξ. ] [ Φαξ. ] τρίτης ἰνδικτίονος [ Φαξ. ] δεχόμενος οὖν τὰ παρ]όντα γράμματα σὺ [ Φαξ. ] τῶν τοιούτων ἐκκλησιῶν [ Φαξ. ] .....[..]η παρελθεῖν σε [ ..... ] ἄνυσον ἐξ αὐτῶν καὶ ἐπὶ τοῦ? παρόντος τὸ τοιοῦτο πόσον [ἀπ]όστειλον διὰ τῶ? [ν ὁ]φ?ειλόντων καταβάλῃσθαι ἐν τῇ σακέλλῃ [καὶ ποιήσο]ν κατάγραφον τοῦ ἀνυομένου πόσου ἀφ' ἐκάστης [ἐκκ]λησίας καὶ κατ[ὰ π]ρόσωπον ἔκπεμνον πρὸς ἡμᾶς[...] β?οὔλλάν σου. μέλλομεν γὰρ κελεύσει Θεοῦ καταζητῆσαι καὶ [κατα]μαθεῖν περὶ τούτου κ[α]ὶ οὐ μέλλει διαλ?αθεῖν ἡμᾶς τὸ πῶς [διεγ]ένου ἐν τούτοις. ἐγρ(άφη) μ(ηνὸς) Θῶ(θ) ἰνδ(ικτίονος).

And after that Qurra b. Sharik sent the demands to these churches and monasteries. In another papyrus from Aphrodito papyri, Qurra requested from Monastery of Abba Hermaotos twenty- eight *dīnārs*; and a sixth of a *dīnār* as a tribute imposed on them<sup>65</sup>.

[*Monastery of Abba Hermaotos. Solidi 28%*]. [In] the name of God, the Compassionate, the Merciful. This is a letter from Qurra bin Sharīk to the people of Horōs Abayermayōtos of the district of Ishqauh Verily, it has fallen upon you (as your part) of the gold-tax of the year eighty-eight, twenty- eight counted *dīnārs*; and a sixth of a *dīnār*; and Rāshid has written (it) in *Ṣafar* of the year ninety-one.

But we know that the high ranks such as the bishops were allowed to send a messenger carrying their tribute as a kind of respect for their being clergymen. In one of the Aphrodito papyri dating 90/709, we find particular mention of a governor making the bishop of some district pay the deserved delayed tribute that was imposed by the previous governor and to send it with his messenger and a messenger from the bishops<sup>66</sup>.

In the name of God, the Merciful, the Compassionate. From Qurra ibn Šharīk to the sāhib of Ashqauh. I praise God, than whom there is no other God. Now to proceed: Look up the balance due From the bishop of your district of the amount imposed on him by ‘Abd Allāh ibn ‘Abd al-Malik and collect the first (amount) and rush it to me by my messenger and the messenger of the bishop; and do not delay any of that balance, be it little or much. Peace be with those who follow the guidance. Written in the month of Rabī‘ I of the year ninety.

The tribute was an important resource for the treasury of the state to provide salaries for the soldiers and for the conquests<sup>67</sup>. In one Aphrodito papyri, Qurra asked Basileios to collect the money (the tribute and land tax ) in order to give the soldiers their salaries and fund the conquest expenditures<sup>68</sup>.

In the name of God, the Compassionate, the Merciful] [From Qurra b. Šharīk to Basil, administrator] [of Ishqauh. I praise God, besides whom] [there is no God] As to the matter in hand: Verily thou knowest already what I have written to thee about gathering in the (tax) money and (about that) which is impending in respect to allowance to the troops and their families and to the sending off of men to the campaign. Now, when this letter of mine comes to thee, set thyself to collect the money; for, indeed the country folk have been uneasy for months. Then hasten to send me what has been gathered in of the (tax) money in thy part, remittance upon remittance, and I do not wish to learn that thou hast withheld from us whatsoever is due from thee. The country folk have already finished the tilling and know what is due from them and their surplus (of corn) is suitable for sale in so far as they wish (to sell) thereof. Now send with all speed what has been gathered in of the (tax) money in your part. For, indeed, if the money has already come to me, I should already have ordered, God willing, that the troops be paid their allowance. But thou shouldest not be the last of the administrators in respect to the sending of whatsoever is due from him and I do not wish to have to reproach thee about that. And peace be upon him who follows the guidance. And Yazīd has written it on Friday.

So, no wonder the governors were so strict with the employees who collected the tribute and did not hesitate to punish them if they failed in collecting it. In one of the Aphrodito papyri, we notice particular mention of insurance to pay the delayed tribute and warning of the consequences of this delay and the refusal of any excuse or pretext<sup>69</sup>.

... and ... from your land, and I have found it. You still owe a large amount of revenue. You well know what time it has come to be; so appear before me now. By my life, if any finance officer delays beyond the term which I appointed, or appears before me having left behind him ought of the revenue, truly, he is but a self deceiving fool who has light regard for his life. So when there has come to you this my letter, collect what is due from your land of gold tax and imposts and extraordinary taxes. Then come to me with the revenue of your land, together with those whom I had ordered you to bring with you of the people of your land. Now, by my life, I really used to think your administration more successful and better than what I have seen. For you have indeed done what not one of the finance officers has done in the delaying of what is due from you and in the incompetence of your administration. For indeed, by God, there is in my service not one who has delayed this revenue without being disgraced. Let there be no

withholding of what is with you. And beware of excuses, for I am not of those who believe in excuses or accept them. Peace be with those who follow the guidance. Written by Khalīfah on Monday.

Some historical sources exaggerate when they discuss the rigorism of some governors in collecting the tribute especially Qurra b. Šarīk who was accused of rigorism in dealing with the Christians when collecting the tribute from them. Sawīrus observes<sup>70</sup>:

And the amīr Qurra was a great lover of money; and whenever a[Christian] official (*arkhūn*) died, he seized all his goods. Thus on the death of the chief of the *dīwān* of Alexandria, and of Apa Kyros of Tinnis who was a *kātib*, and of an innumerable number of officials at Miṣr, he confiscated their property; and he even took away the endowments of the bishops. By these means he added 100,000 *solidi* to the established revenue of the country.

Some scholars<sup>71</sup> believe that the flight of Egyptian fugitives *φυγάδες* from the land became a phenomenon during the Umayyad rule of Egypt, especially during the rule of Qurra b. Šarīk. But some of the papyri that we have studied testify to the falseness of this claim. As for the first accusation we have many papyri that prove his carefulness so as not to cause any injustice to any of his subjects even if he was a Christian; As one of the Aphrodito papyri, we see Qurra asking Basileios to verify the complaint of one of the Christians who lent some money to someone who refused to pay him back asking him to give him back his money if he were right<sup>72</sup>.

In the name of God, the Compassionate, the Merciful.] [From Qurra bin Šarīk to Basil, administra]tor [of Ishqauh]. [I praise G]od, [besides whom] there is no there is [no] god. As to the matter in hand. Victor, son of Jamul, has reported to me that he has a claim of eleven *dīnārs* against a peasant from among the [pe]ople of thy district; and now he says that he has deprived him of his right. Now when there comes to thee this letter of mine, if he brings [proo]fs of what he has reported to me procure him his right(s), and to thy servant must no wrong be done, save [th]at his matter be otherwise. So write to me about it. And [pe]ace be upon him who foll[ows] the [gui]d[ance]. And Muslim [b.] [Lub]nān has written (it), and al-Šalt has copied (it) i[n] *Šafar* of the year ninet[y]-one.

As related to accusing him of brutality in collecting the tribute we have another Aphrodito papyri forwarded from Qurra to Basileios informing him that the postmaster *ἐπικείμενος τοῦ στάβλου* had mentioned to him that he had taken some lands from those who were delayed in paying the tribute, and ordered him not to take any action against them till he had looked into the matter himself<sup>73</sup>.

[In the name of God, the Compassionate, the Merciful.] [From Qurra b. Šarīk to Basil] [administrator of Ishqauh. I praise] God, besides whom there is no God. As to the matter in hand. Al- Qasim b. Sayyar, the post- master, has mentioned to me that thou hast fined some villages in their country on account of what is due from them of the gold-tax. Now when this my letter comes into thee, do not bother any of them on any account until I have talked to thee about them, if God wills. And peace be with him who follows the guidance. And Muslim has written (it) in the month of *Rabi‘ I* of the year ninety-one.

Qurra was lenient towards Christians (*fa-in kānat fihā jāliya qasamū ‘alayhā bi-qadr ihtimālihā*<sup>74</sup>). In a letter to Basileios, we see that Qurra treated them with indulgence when they paid the tribute. Qurra said:<sup>75</sup>

And I would fain act leniently towards them and treat them with indulgence in consideration of what thou hast already received from them somewhat to the extent of what they usually render every year to the treasury.

According to the threatening tone in some of the letters of Qurra to Basileios, it seems that Basileios neglected many times to carry out the instructions of Qurra<sup>76</sup>. So, it is usual to read in these letters that Qurra threatened Basileios with punishment if he delayed sending the requested money.

To sum up, the study of the tribute system in Egypt during the 7th century through the papyri texts proves to be very important, not just for their being live documents of the events of this period but also because they provide us with very important information about the nature of the tribute system including the tribute value imposed on some people and some districts according to the nature of these districts and the wealth of these people. This proves to us that the tribute value was not stable on all the people and the lands but that it varied accordingly. They also show the policy of the tribute collectors in their districts and the attitude of the central authority whether it was positive or negative. These papyrus documents also showed some of the ways in which the collected tribute money was spent, especially as related to the soldier's salaries, funding the Islamic conquests and the other aspects of government.



## Footnotes

- 1 I would like to thank to Prof. Tarek Muhammad for reading drafts of this paper and giving me valuable feedback.
- 2 The non-Muslims (*ahl al-dhimma*) were paying the tribute, each according to his ability, and this tribute like a tax of National Defense, was paid only man capable of carrying arms, not paid by the elderly, women, children and with disabilities, and the monks, and the people of silos, but if they are rich. See Al-Māwardī, *Kitāb al al-Aḥkām alSultānīa*, (Cairo, 1963), 137; Abū Yūsuf, *Kitāb al-Kharāj*, (Cairo, 1952), 127; Metz, A., *The Islamic civilization in the Fourth century of Hidjra*, vol. I, tr. Abd al-Hady M., (Cairo, 1970), 96; Kennedy, H., *The Prophet and the Age of the Caliphates*, (London, 2004), 68.
- 3 Basileios is addressed in the Greek papyri as διοικητῆς κώμης Ἀφροδιτώ, see *P.Lond.* IV, 1335. and In Arabic papyri *Ṣāḥib*, see *P.Heid.Arab.* I 1.3; *P.Cair. Arab.* III. 148, 154; *Chrest.Khoury* I, 90.
- 4 In the Greek papyri Qurra is called σύμβουλος, but in the Arabic papyri his title is missing, see (Arabic) *P.Heid.Arab.* I, 1.2; (Greek) *P.Lond.* IV, 1335, 1356.
- 5 For more details about this collection, on the Greek papyri: see *p.lond.* IV Becker, C., "Historische Studien über das Londoner Aphroditowerk", *Der Islam* 2 (1911), 359-71. Arabic texts: *P.Cair.Arab.* III; *Chrest.Khoury* I; Becker, "Arabische papyri des Aphroditofunds", *ZA* 20 (1907), 68-104; idem, "Neue arabische Papyri des Aphroditofunds " *Der Islam* 2 (1911), 245-68; Bell, I., "The Aphrodito Papyri", *JHS* 28(1908), 107-12; Abbott, N., *The Qurrah papyri from Aphrodito in the Oriental Institute*, (Chicago, 1938); Diem, W., "Einige frühe amtliche Urkunden aus der Sammlung Papyrus Erzherzog Rainer (Wien)", *Le Muséon* 97 (1984), 109-58; Abū Ṣafiyya, J., *Bardīyyāt Qurra b. Ṣharīk al- 'Absī*, King Faysal Institut for Islamic Research and Studies, 1425/2004.
- 6 The tribute was divided on the basis of wealth as the great fluctuation in amounts paid indicates, see Gascou, J., "De Byzance à l'Islam. Les impôts en Égypte après la conquête arabe", *JESHO* 26(1983), 102; Morimoto, K., *The Fiscal Administration of Egypt in the Early Islamic Period*, (Dohosha, 1981), 60-1; Simonsen, J., *Studies in the Genesis and Early Development of the Caliphal Taxation System*, (Copenhagen: Akademisk Forlag, 1988), 85-90.
- 7 Al-Ṭabarī, *Tā'rikh al-Rusul wa-l-Mulūk*, ed. Muhammad Abū l-Faḍl Ibrāhīm (Cairo, 1970), 229.
- 8 Butler, A., *The treaty of Misr in Ṭabarī*, (Oxford, 1913), 25 – 26.
- 9 *arāda 'Uthmān 'Amran an yakūna 'alā al-ḥarb wa-'Abd Allāh b. Sa'd 'alā al-kharāj. Fa-qāla 'Amr: anā idhan ka-māsik al-baqara bi-qarnayhā wa-ākhar yaḥlibuhā*. Al-Balādhurī, *Futūh al-Buldān*, ed. R. Mohamed, (Beirut, 1978), 223; Al-Maqrīzī, *al-Mawā'iz wa-l-i'tibār fī dhikr al-khiṭaṭ wa-l-Athār*, vol.1, (Cairo, 1960), 169.
- 10 Ibn 'Abd Al-ḥakam, *Futūh Miṣr wa- Akhbārha*, (The History of the conquest of Egypt, North Africa and Spain), ed. Torrey, C., (Leiden, 1920), 70.
- 11 Some scholars believes that the six or eight (as in another version) million estimate of the population of Egypt is only slightly higher than expected, given that this population "fluctuated within a 'normal' range of about four to five million" in Roman times. See Bagnal, R. and Frier, B., *The Demography of Roman Egypt*, (Cambridge, 1994), 56; Al-Qādi, W., "Population Census and Land Surveys under the Umayyads (41–132/661–750)", *Der Islam*, 83(2008), 348-349.
- 12 Ibn 'Abd Al-hakam, *Futūh Miṣr wa- Akhbārha*, pp.63 – 64; Maqrīzī, *al-Mawā'iz wa-l-i'tibār*, vol.4, 292-293; al-Balādhurī, *Futūh al-Buldān*, 214.
- 13 Bell, I., "Translations of the Greek Aphrodito Papyri in the British Museum", *Der Islam* 2 (1911), 272.

- <sup>14</sup> *P.lond.* IV, 1356.
- <sup>15</sup> Kāshif, S., *Egypt in the early Islam, from the Arab conquest to the Tulunids state*, (Cairo, 1947), 36 – 37.
- <sup>16</sup> Milne, A *history of Egypt under Roman rule*, (London, 1898), 121 – 122.
- <sup>17</sup> Al -Rays, D., *The Kharāj and the financial systems in the Islamic state*, (Cairo, 1980), 51.
- <sup>18</sup> Ibn Sa‘ad, *Al-Ṭabaqāt Al-Kōbra*, vol.5, ed. Sachau E., (Leiden, 1904-40) 283.
- <sup>19</sup> Sijpesteijn, P., *Shaping a Muslim state, Papyri related to a mid eighth century Egyptian official*, PhD. (Princeton University, 2004), 27 - 29.
- <sup>20</sup> *ibid*, 95.
- <sup>21</sup> *P.Lond.* IV, 1339.
- <sup>22</sup> Grohmann, A., "Der Beamtenstab der arabischen Finanzverwaltung in Ägypten in früharabischer Zeit," in H. Braunert (ed.), *Studien zur Papyrologie und antiken Wirtschafts geschichte. Friedrich Oertel zum achtzigsten Geburtstag gewidmet* (Bonn,1964), 125.
- <sup>23</sup> Wiet, *présés de l'histoire d' Egypte*, t.II, 197.
- <sup>24</sup> *P.Cairo.Arab.III*, 149.
- <sup>25</sup> Von Karabacek, J., *Papyrus Erzherzog Rainer, Führer durch die Ausstellung*, (Vienna 1894), 592.
- <sup>26</sup> Grohmann, *From the World of Arabic Papyri*, (Cairo, 1952),130; Diem, W., "Philologisches zu den arabischen Aphrodito-Papyri," *Der Islam* 61, (1984), 261.
- <sup>27</sup> Sijpesteijn, *Shaping a Muslim state*, 83.
- <sup>28</sup> Ibn ‘Abd al-Ḥakam, *Futūḥ*, 152-3; Maqrīzī, *Khīṭaṭ*, I, 77.
- <sup>29</sup> *CPR VIII*, 73.
- <sup>30</sup> Morimoto, *The fiscal administration of Egypt*, 21–33, 59–60, 126 ff., especially 22
- <sup>31</sup> Simonsen, *Studies in the Genesis*, 12.
- <sup>32</sup> Dennett, C., *Conversion and the Poll Tax in early Islam*, (Cambridge, 1950), 74-78.
- <sup>33</sup> Al-Qāḍi, *Population Census*, 350-351.
- <sup>34</sup> On Byzantine censuses, See Johnson, A., and West, L., *Byzantine Egypt: Economic Studies*, (Princeton :Princeton university press, 1949), 259; Ritner, R., "Egypt under Roman rule: the legacy of ancient Egypt", in *The Cambridge History of Egypt*, I, ed. Petry, C., (Cambridge: Cambridge university press, 1998), 10; Ando, C., *Imperial ideology and provincial loyalty in the Roman Empire*, (Berkeley, Los Angeles, and London: University of California press, 2000), 351, 354 - 355, 357; Al-Qāḍi, *Population Census*, 341-342.
- <sup>35</sup> Grohmann, A., "Greek Papyri of the Early Islamic Period in the Collection of Archduke Rainer", *Etudes de papyrologie* 8 (1957), 915ff.
- <sup>36</sup> Grohmann, "Aperçu de papyrologie arabe", *Etudes de papyrologie* 3 (1936), 46 ff. al-Qāḍi, *Population Census*, 351 (footnote 35).
- <sup>37</sup> Crum, E., *Catalogue of the Coptic Manuscripts in the British Museum*, (London, 1905), 453-454, Plate II; MacCoull, B., "BM 1079, CPR IX 44 and the *Chrysargyron*", *ZPE*, 100(1994), 141-142; Hoyland, R. "New documentary texts and the early Islamic state", *BSOAS*, 69(2006), 411-412.
- <sup>38</sup> Severus ibn al-Muqaffa‘, *History of the Patriarchs of the Coptic church of Alexandria*, (1904) Part 2: Peter I-Benjamin I (661 A.D.). *Patrologia Orientalis* I, 67.
- <sup>39</sup> Trombley, F., "Sawīrus ibn al-Muqaffa' and the Christians of Umayyad Egypt: War and Society in Documentary Context", in: *Papyrology and the History of Early Islamic Egypt*, ed. Petra M. Sijpesteijn et Lennart Sundelin, (Leiden: Brill, 2004), 203.
- <sup>40</sup> *Merismoi* are tax assessment registers drawn up locally in each administrative district by an elected assessor or assessors. They list the taxpayers and assign to



them their share of the various required taxes on the basis of wealth, and the collection of taxes is based upon these *merismoι*. See Dennett, *Conversion and the Poll Tax*, 97; Morimoto, *The Fiscal Administration of Egypt*, 66–79; Simonsen, *Studies in the Genesis*, 86; al-Qāḍi, *Population Census*, 385.

<sup>41</sup> *katagraphon* usually include, a register of the places in each pagarchy. Then, presumably under each place, the following should be included: the male population in each place; this certainly means the names and patronymics of each taxpayer; the poll tax to which each is liable; the amount of each man's holding in land, both vineyards and arable land...see Al-Qāḍi, *Population Census*, 393.

<sup>42</sup> *P.lond.IV*, 1421. We have some papyri provide us with unique details about how the pagarchy prepares the *katagraphon*, the taxpaying population register it sends to the central government in Fustat, including its assessment of the general taxes due on them. One papyri of the Aphrodito collection dated 90/709, consists of a letter from Qurra to Basilius, the pagarch of Aphrodito, instructing him on how to prepare his pagarchy's register. Qurra said:

[ἐν ὀνόματι τοῦ Θεοῦ Κορρα υἱὸς Σζεριχ σύμβουλος [Βασι]λ[ε]ίῳ? διοικητῇ κώμη[ς] Ἀ[φ]ρ[ο]δ[ι]τῆ[ς] [ὁδ]ι[τ]ῆ[ς] [ὡ. εὐ]χ[?] [α]ρ[?] [ις] τ[?] [οὔ]μεν [τῷ Θεῷ καὶ] μετὰ ταῦτα#71. ἡ σύστασις καὶ διόρθωσις καὶ [συμπ]λ[?] [ήρ]ωσις τῶν δημοσίων τῆς χώρας μετ[ὰ] τὴν τοῦ Θεοῦ [ύ]πουργία]ν? ἐστὶ τοῦ εἶναι τὸν ἐπικείμενον τῆς παγαρχίας [ Φαξ. ]ητον ἀόκνως δεχόμενον τὰς προσελεύσεις [πάντων τῶν τῆς διοικήσεως αὐτοῦ καὶ ἀπονέμοντα ἐκάστῳ [μετὰ τοῦ] φόβου τοῦ Θεοῦ τὸ δίκαιον αὐτοῦ οὐ μὴν ἀλλὰ καὶ [πειρώμενον ἐξ]ισῶσαι τὸν μοιρασμὸν δι' οὗπερ διαστέλλοντ[?] (αι) [τὰ ἐκστ]ραόρδινά καὶ ἀγγαρεῖαι τοῦ δημοσίου. δεχόμενος [οὔ]ν τὰ παρό]ντα γράμματα ἀποσχόλασον σεαυτὸν τοῖς τῆς διοικῆ[ς] (σεῶς)

See *P.lond.* 1356.

<sup>43</sup> Simonsen, *Studies in the Genesis*, 117.

<sup>44</sup> Al-Qāḍi, *Population Census*, 386-387.

<sup>45</sup> *P.Cair.Arab.III*, 50-52; Caetani, *Annali Dell'Islām*, Vol.V, (Milano, 1912), 352.

<sup>46</sup> Becker, *Neue Arabische papyri*, 253-254.

<sup>47</sup> Kāshif, S., *The Islamic Egypt and non Muslims*, (Cairo, 1993), 70.

<sup>48</sup> *P.Cair.Arab.III*, 149.

<sup>49</sup> Ibn 'Abd Al-ḥakam, *Futūh Miṣr wa- aḥbārha*, 70.

<sup>50</sup> *P.Cair.Arab.III*, 52-53; and in more than papyri from Aphrodit papyri, Qurra ask people another villages to payment the delay tribute upon them. See *P.Cair.Arab.III*, 47-55.

<sup>51</sup> Severus ibn al-Muqaffa', *History of the Patriarchs of the Coptic church of Alexandria*, 64; Trombley, *Sawirus ibn al-Muqaffa' and the Christians*, 208.

<sup>52</sup> Moritz, B., (Ed.), *Arabic Paleography: A Collection Of Arabic Texts From The First Century Of The Hidjra Till The Year 1000*, 1905, Publications of the Khedivial Library, No. 16, Cairo, Plate 105.

<sup>53</sup> *P.Apoll.*, 13; Morimoto, *The Fiscal Administration of Egypt*, 120, 121.

<sup>54</sup> *P.Lond.*, IV, 1333; *P.Cair.Arab.V*, 18-19; Abū Ṣafīyya, *Bardiyyāt Qurra b. Ṣharik*, 187.

<sup>55</sup> Al-Kindī, *Kitāb al-wulāh w al qūdā*, (Beirut, 1989), 49.

<sup>56</sup> *P.Cair.Arab*, 174-175.

<sup>57</sup> Morimoto, *Fiscal Administration*, 63.

<sup>58</sup> *P.Cair.Arab*, III, 175.

<sup>59</sup> Trombley believe that there must be an error with one of the A.H. dates. In his point review, It is otherwise difficult to understand why a two-month passport would be given four years in advance. In *P.Cair.Arab. III* 174, the year of issue and year of effect for the passport are identical. See Trombley, F., *Sawirus ibn al-Muqaffa' and the Christians*, 206. I believe that Trombley was wrong when he

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believe that the passport was for two month in all four years, but I believe that this passport was for two month in each year through the four years.

<sup>60</sup> Al - Maqrīzī, *al-Mawā'iz wa-l-i'tibār*, Vol.2, p.492.

<sup>61</sup> Severus ibn al-Muqaffa', *History of the Patriarchs of the Coptic church of Alexandria*, (1904) Part 2: Peter I-Benjamin I (661 AD). *Patrologia Orientalis* 1, p.68 ; Al-Qādi, " Population Census ....", p.381.

<sup>62</sup> Severus ibn al-Muqaffa', *History of the Patriarchs* ,p.68

<sup>63</sup> Rémondon, K., "Ordre de paiement d'époque arabe pour l'impôt de capitation ", *Aegyptus* 32 (1952), 259-63; Sijpesteijn, P., *Shaping a Muslim state*, 29.

<sup>64</sup> *P.Lond.* IV, 1363.

<sup>65</sup> Caetani, L., *Annali Dell'Islām*, 336; *P.Cair.Arab.* III, 54-55.

<sup>66</sup> Abbott, N., *The Kurrah Papyri*, pp.42-44, Plate I.

<sup>67</sup> See *The Chronicle of John, Bishop of Nikiu*, trans. R. H. Charles (Oxford: Williams and Norgate, 1916), 182, 184, 195. See also Dennett, *Conversion and the Poll Tax* , 71; Morimoto, *The fiscal administration*, 36-38, 40-41.

<sup>68</sup> *P.Cair.Arab.* III, 11-15.

<sup>69</sup> Abbott, *The Kurrah Papyri* , 49-52, Plate IV.

<sup>70</sup> See for example: Severus ibn al-Muqaffa', *History of the Patriarchs of the Coptic church of Alexandria*, 64; Al - Maqrīzī, *al-Mawā'iz wa-l-i'tibār*, vol.7, 492.

<sup>71</sup> See Fahmi, A., *Muslim naval organization in the eastern Mediterranean*, (Cairo, 1966), 112-114; Muhammad, T., " Ṣāḥirat Hurūb al-Maṣṣrīyn mina al-'Arḍ fi al-Qarnayn 7-8 al-Milādī fi Ḍw' Awrāq al-Bardī al-Yunāniyya wal-qibtīyya, [English title: The phenomenon of the flight of Egyptians from the land in the 7<sup>th</sup> -8<sup>th</sup> Centuries in the light of Greek and Coptic papyri]". *Journal of Egyptian Scarcity for Greek and Roman Studies* 4, (2000), 318-366.

<sup>72</sup> *P.Cair.Arab.* III, 33-35.

<sup>73</sup> *P.Cair.Arab.* III, 27-29.

<sup>74</sup> al-Balādhurī , *Futūḥ al-Buldān*, 153; Al-Maqrīzī, *al-khiṭaṭ*, I, 205-6.

<sup>75</sup> *P.Cair.Arab.* III, 149.

<sup>76</sup> *P.Qurra*, 4.

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